

Exhibit 4

Tab E

QUALIFIED PLAN

APPENDIX C

VCP CHECKLIST

IS YOUR SUBMISSION COMPLETE?

INSTRUCTIONS

The Service will be able to respond more quickly to your VCP request if it is carefully prepared and complete. To ensure that your request is in order, use this checklist.

[*190] Answer each question in the checklist by inserting yes, no, or N/A, as appropriate, in the blank next to the item. Sign and date the checklist (as taxpayer or authorized representative) and place it on top of your request.

You must submit a completed copy of this checklist with your request. If a completed checklist is not submitted with your request, substantive consideration of your submission will be deferred until a completed checklist is received.

TAXPAYER'S NAME: **Delphi Corporation**

TAXPAYER'S I.D. NO.: **38-3430473**

PLAN NAME & NO.: **Delphi Personal Savings Plan For Hourly-Rate Employees
in the U.S., # 004**

ATTORNEY/P.O.A. **N/A**

The following items relate to all submissions:

Yes 1. Have you identified the type of plan or group plans submitted and included a complete description of the failure(s) and the years in which the failure(s) occurred (including the years for which the statutory period has expired)? (See sections 11.02(1) & (2) of Rev. Proc. 2003-44.) (Hereafter, all section references are to Rev. Proc. 2003-44.)

Yes 2. Have you included an explanation of how and why the failure(s) arose, including a description of the administrative procedures for the plan in effect at the **[*191]** time the failure(s) occurred? (See section 11.02(3) and (4).)

Yes 3. Have you included a detailed description of the method for correcting the failure(s) identified in your submission? This description must include, for example, the number of employees affected and the expected cost of correction (both of which may be approximated if the exact number cannot be determined at the time of the request), the years involved, and calculations or assumptions the Plan Sponsor used to determine the amounts needed for correction. In lieu of providing correction calculations with respect to each employee affected by a failure, you may submit calculations with respect to a representative sample of affected employees. However, the representative sample calculations must be sufficient to demonstrate each aspect of the correction method proposed. Note that each step of the correction method must be described in narrative form. (See section 11.02(5).)

Yes 4. Have you described the earnings or interest methodology (indicating computation period and basis for determining earnings or interest rates) that will be

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used to calculate earnings or interest on any corrective contributions or distributions?

[*192] (As a general rule, the interest rate (or rates) earned by the plan during the applicable period(s) should be used in determining the earnings for corrective contributions or distributions.) (See section 11.02(6).)

Yes 5. Have you submitted specific calculations for either affected employees or a representative sample of affected employees? (See section 11.02(7).)

Yes 6. Have you described the method that will be used to locate and notify former employees or, if there are no former employees affected by the failure(s) or the correction(s), provided an affirmative statement to that effect? (See section 11.02(8).)

Yes 7. Have you provided a description of the administrative measures that have been or will be implemented to ensure that the same failure(s) do not recur? (See section 11.02(9).)

Yes 8. Have you included a statement that, to the best of the Plan Sponsor's knowledge, the plan is not currently under an Employee Plans examination? (See section 11.02(10).)

Yes 9. Have you included a statement that, to the best of the Plan Sponsor's knowledge, the Plan Sponsor is not under an Exempt Organizations examination? (See section 11.02(10).)

N/A 10. **[*193]** If the submission includes a failure related to Transferred Assets, have you included a description of the related employer transaction, including the date of the employer transaction and the date the assets were transferred to the plan? (See section 11.02(11).)

Yes 11. Have you included a copy of the portions of the plan document (and adoption agreement, if applicable) relevant to the failure(s) and method(s) of correction? (See section 11.03(2).)

Yes 12. Have you included the appropriate voluntary compliance fee due with the submission? (See section 11.04.)

Yes 13. Have you included the original signature of the sponsor or the sponsor's authorized representative? (See section 11.06.)

N/A 14. Have you included a Power of Attorney (Form 2848)? Note: representation under VCP is limited to attorneys, certified public accountants, enrolled agents, and enrolled actuaries; unenrolled return preparers are not eligible to act as representatives under VCP. (See section 11.07.)

Yes 15. Have you included a Penalty of Perjury Statement signed (original signature only) and dated by the Plan Sponsor? (See section 11.08.)

Yes 16. Have you designated your submission **[*194]** for a Qualified Plan, 403(b) Plan, SEP or SIMPLE IRA Plan, and as a Group Submission, an Anonymous Submission or nonamender submission, if applicable? (See section 11.10.)

N/A 17. If you are requesting a waiver of the excise tax under 4974 of the Code,

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have you included the request, and, if applicable, an explanation supporting the request for any affected owner-employee or 10 percent owner? (See section 6.09(3).)

Yes 18. Have you submitted an application for a determination letter? (See section 10.06.)

N/A 19. If the plan is currently being considered in an unrelated determination letter application, have you included a statement to that effect? (See section 11.02(12).)

Yes 20. Have you included a copy of the first three pages of the Form 5500 (which includes employee census information) of the most recently filed Form 5500 series return? Note: If a Form 5500 is not applicable, insert N/A and furnish the name of the plan, and the census information required of Form 5500 series filers. (See section 11.03(1).)

Yes 21. Have you included a check for the compliance fee made payable to the U. S. Treasury? (See sections 12.01)

If you inserted "N/A" for any [*195] Item enter explanation:

10. N/A The failure is not related to Transferred Assets.

14. N/A The submission is signed by a corporate officer.

17. N/A No minimum required distributions were affected.

19. N/A The plan is not currently being considered in an unrelated determination letter application.

Sincerely,



James P. Whitson
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September 28, 2004